

ORDINANCE NO. 95-36

1 AN ORDINANCE OF THE BOARD OF COUNTY  
2 COMMISSIONERS OF PALM BEACH COUNTY,  
3 FLORIDA, AMENDING ORDINANCE 72-7 AS  
4 AMENDED, THE OCCUPATIONAL LICENSING  
5 ORDINANCE OF PALM BEACH COUNTY, FLORIDA,  
6 AMENDING SECTION 5. TERM OF LICENSE;  
7 TRANSFER; AMENDING SECTION 10, REPORT OF  
8 COUNTY TAX COLLECTOR; AMENDING SECTION  
9 11. TAX PAYABLE, DELINQUENT LICENSE TAX;  
10 AMENDING SECTION 28. CAFES, RESTAURANTS  
11 AND OTHER EATING ESTABLISHMENTS; AMENDING  
12 SECTION 30. DANCEHALLS, VARIETY  
13 EXHIBITIONS, ETC. AMENDING SECTION 33.  
14 FORTUNETELLERS, CLAIRVOYANTS, ETC.;  
15 AMENDING SECTION 47. PUBLIC SERVICE;  
16 AMENDING SECTION 49. SCHOOLS, COLLEGES  
17 ETC., AMENDING SECTION 51. TELEPHONE  
18 SYSTEMS; CREATING SECTION 56(A). ARTIST;  
19 CREATING SECTION 56(B). AUCTION HOUSE;  
20 CREATING SECTION 56(C). CLUB,  
21 RECREATIONAL; CREATING SECTION 56(D).  
22 PRIVATE INVESTIGATOR; CREATING SECTION  
23 56(E). WHOLESALE; DELETING SECTION 9.  
24 DUTY TO REPORT; PROVIDING FOR REPEAL OF  
25 LAWS IN CONFLICT; PROVIDING FOR  
26 SEVERABILITY; PROVIDING FOR INCLUSION IN  
27 THE CODE OF LAWS AND ORDINANCES; AND  
28 PROVIDING FOR AN EFFECTIVE DATE.

29 WHEREAS, Palm Beach County collects occupational  
30 license taxes pursuant to authority provided in Chapter 205,  
31 Florida Statutes, the "Local Occupational License Tax Act,";  
32 and

33 WHEREAS, Palm Beach County collects occupational  
34 license taxes pursuant to Palm Beach County Ordinance No. 72-  
35 7, as amended; and

36 WHEREAS, Section 205.0535, Florida Statutes (1993)  
37 provides local governments the opportunity to reclassify  
38 businesses, professions and occupations and to establish a new  
39 rate structure for the collection of occupational license  
40 taxes; and

41 WHEREAS, Section 205.0535, Florida Statutes (1993)  
42 requires that before adoption of a reclassification and  
43 revision ordinance the local government must create an equity  
44 study commission to be made up of representatives of the  
45 business community to recommend a classification system and  
46 rate structure for local occupational license taxes; and



1 WHEREAS, the Board of County Commissioners of Palm  
2 Beach County created the Palm Beach County Equity Study  
3 Commission in Resolution No. R-94-416; and

4 WHEREAS, the Palm Beach County Equity Study  
5 Commission forwarded to the Board of County Commissioners a  
6 classification and rate structure for County occupational  
7 licenses which was adopted by the Board of County  
8 Commissioners in Ordinance 94-15; and

9 WHEREAS, the Equity Study Commission has forwarded  
10 to the Board of County Commissioners a Phase II Report which  
11 recommends additional modifications to the rate structure  
12 regarding occupational licenses; and

13 WHEREAS, the revenues projected by the new rate  
14 structure encompassed by the recommendations made by the  
15 Equity Study Commission in its Phase I and Phase II reports  
16 and adopted by the Board of County Commissioners in Ordinance  
17 94-15 and this ordinance do not exceed the total revenue  
18 allowed as set forth in section 205.0535(3)(b)2, Fla. Stat.  
19 (1993); and

20 WHEREAS, the Board of County Commissioners desires  
21 to make other modifications to the Occupational License  
22 Ordinance to be consistent with statutory authority and to aid  
23 in administration and enforcement of the Ordinance.

24 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF  
25 COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, THAT:

26 Part I. Ordinance 72-7, The Palm Beach County  
27 Occupational License Tax Ordinance, as amended, is amended by  
28 amending sections 5, ,10, 11, 28, 34, 47, 49, 51, as follows:

29 **Section 5. Term of License; Transfer**

30 (b) All business licenses may be transferred to a new owner  
31 when there is a bona fide sale of the business upon payment of  
32 a transfer fee of ~~three dollars (\$3.00)~~ up to 10 percent of  
33 the annual license tax, but not less than three dollars  
34 (\$3.00) nor more than twenty five dollars (\$25.00), and  
35 presentation of evidence of the sale and the original license.

36 (c) Upon written request and presentation of the original



1 license, any license may be transferred from one location to  
2 another location in the same county upon payment of a transfer  
3 fee of ~~three dollars (\$ 3.00)~~ up to 10 percent of the annual  
4 license tax, but not less than three dollars (\$3.00) nor more  
5 than twenty five dollars (\$25.00).

6 **Section 10. Report of County Tax Collector**

7 ~~The tax collector shall transmit to the county commissioners,~~  
8 ~~in accordance with Section 219.07, Florida Statutes, a~~  
9 ~~statement showing the total number of licenses issued and the~~  
10 ~~amount of money collected for county licenses. Each monthly~~  
11 ~~statement shall be signed by the tax collector; the tax~~  
12 ~~collector shall make monthly payments of the amount collected~~  
13 ~~by him for occupational license to the county depository,~~  
14 ~~retaining a copy of the statement and a copy of each license~~  
15 ~~issued by him for his office records.~~

16 The tax collector shall transmit to the Board of County  
17 Commissioners a monthly statement of receipt of deposit for  
18 county funds and payment of all funds due, retaining a copy of  
19 the statement, and a copy of each license issued by him for  
20 his office records.

21 **Section 11. Tax Payable, Delinquent License Tax;**

22 (a) All licenses shall be sold by the tax collector beginning  
23 ~~September~~ August 1 of each year and shall be due and payable  
24 ~~on October 1~~ or before September 30 of each year and shall  
25 expire on September 30 of the succeeding year. If September 30  
26 falls on a weekend or holiday, the tax is due and payable on  
27 or before the first working day following September 30. Those  
28 licenses not renewed by ~~October 1~~ September 30 shall be  
29 considered delinquent and subject to a delinquency penalty of  
30 ten (10) percent ~~of~~ for the month of October, plus an  
31 additional five (5) percent penalty for each month of  
32 delinquency thereafter until paid; provided that the total  
33 delinquency penalty shall not exceed twenty-five (25) percent  
34 of the occupational license fee for the delinquent  
35 establishment.

36 (b) Any person engaging in or managing any business,



1 occupation or profession without first obtaining a ~~local~~  
2 county occupational license shall be subject to a penalty of  
3 twenty-five (25) percent of the license determined to be due,  
4 in addition to any other penalty provided by law or  
5 ordinance.

6 (c) Any person who engages in any business, occupation, or  
7 profession covered by this ordinance, who does not pay the  
8 required occupational license tax within 150 days after the  
9 initial notice of tax due, and who does not obtain the  
10 required occupational license is subject to civil actions and  
11 penalties, including court costs, reasonable attorney's fees,  
12 additional administrative costs incurred as a result of  
13 collection efforts and a penalty of up to two hundred and  
14 fifty dollars (\$250.00).

15 (d) Any person who engages in any business, occupation, or  
16 profession covered by this ordinance, who does not obtain the  
17 required occupational license is subject to prosecution and  
18 punishment as provided in section 125.69, Florida Statutes  
19 (1993), as may be amended or recodified from time to time.

20 (e.) Any person who engages in any business, occupation, or  
21 profession covered by this ordinance, who does not obtain the  
22 required occupational license is subject to enforcement  
23 proceedings by the Palm Beach County Code Enforcement Board as  
24 provided in section 14.2 of the Palm Beach County Unified Land  
25 Development Code, as modified or recodified from time to time.

26 (f.) Any person who engages in any business, occupation, or  
27 profession covered by this ordinance, who does not obtain the  
28 required occupational license is subject to civil citation and  
29 penalties pursuant to the Code Enforcement Citation Ordinance  
30 of Palm Beach County, Ordinance No 90-45, as amended.

31  
32 **Section 28. Cafes, Restaurants and Other Eating Establishments**

33 (e) snack counters which maintain no seats and/ or take-out  
34 service shall pay an occupational license ~~of thirty dollars~~  
35 ~~(\$30.00)~~ tax determined by the maximum number of persons  
36 actually employed, or to be employed during the license year



1 in the county and shall be at the following rate:

2 Employees

3 <u>1-10</u>	<u>\$30.00</u>
4 <u>11-20</u>	<u>60.00</u>
5 <u>21-30</u>	<u>90.00</u>
6 <u>31-40</u>	<u>120.00</u>
7 <u>41-50</u>	<u>180.00</u>
8 <u>51 or more</u>	<u>225.00</u>

9 (f) Drive in restaurants where customers are served while  
10 seated in their cars shall pay a license tax of ~~sixty dollars~~  
11 ~~(\$60.00)~~ determined by the maximum number of persons actually  
12 employed, or to be employed during the license year in the  
13 county and shall be at the following rate:

14 Employees

15 <u>1-10</u>	<u>\$30.00</u>
16 <u>11-20</u>	<u>60.00</u>
17 <u>21-30</u>	<u>90.00</u>
18 <u>31-40</u>	<u>120.00</u>
19 <u>41-50</u>	<u>180.00</u>
20 <u>51 or more</u>	<u>225.00</u>

21 . . . .

22 **Section 30. Dancehall, variety exhibitions, etc.**

23 (b) Exempted from the provisions of this act are:

24 (8). Live entertainment at establishments that do not sell,  
25 serve or allow the consumption of alcoholic beverages, have an  
26 occupancy limit or capacity of one hundred (100) persons or  
27 less and have a county occupational license in another  
28 category.

29 **Section 33. Fortunetellers, Clairvoyants, etc.**

30 ~~(b) This section does not apply to Christian churches who~~  
31 ~~heal the sick by prayer or regularly ordained ministers of~~  
32 ~~churches who are members of the Florida State Spiritualist~~  
33 ~~Ministerial Association whose charters are filed in the~~  
34 ~~Library of Congress and on record in the state capital in~~  
35 ~~Tallahassee.~~



1       **Section 47. Public Service.**

2               (a) Every person engaged in any business in the  
3       County as owner, agent, or otherwise that performs some  
4       service for the public in return for a consideration shall pay  
5       a license tax in the County based on the maximum number of  
6       persons actually employed, or to be employed in the county  
7       during the license year in the following amounts:

8               Employees

9 <del>1-5</del>	<del>\$25.00</del>
10 <del>6-10</del>	<del>54.00</del>
11 <del>11-15</del>	<del>80.00</del>
12 <del>16-20</del>	<del>112.00</del>
13 <del>21 or more</del>	<del>150.00</del>
14 <u>1-10</u>	<u>\$30.00</u>
15 <u>11-20</u>	<u>60.00</u>
16 <u>21-30</u>	<u>90.00</u>
17 <u>31-40</u>	<u>120.00</u>
18 <u>41-50</u>	<u>180.00</u>
19 <u>51 or more</u>	<u>225.00</u>

20               . . . . .

21       **Section 49. Schools, Colleges, etc.**

22       Every person engaged in the business of operating a school,  
23       college, or other educational or training institution for  
24       profit shall pay a license tax ~~of thirty dollars (\$30.00)~~  
25       based on the maximum number of persons actually employed, or  
26       to be employed in the county during the license year in the  
27       following amounts:

28              Employees

29 <u>1-10</u>	<u>\$30.00</u>
30 <u>11-20</u>	<u>60.00</u>
31 <u>21 or more</u>	<u>90.00</u>

32       for each place of business, except that persons giving lessons  
33       or instruction in their homes without assistants or a staff  
34       shall not be required to pay a license tax.

35              . . . . .

36       **Section 51. Telephone Systems**



1 Every person engaged in the business of owning or operating  
2 telephone systems in the County for profit shall pay a license  
3 tax of seven hundred and four dollars (\$704.00). ~~according to~~  
4 ~~the following schedule:~~

5 ~~1. On the first one thousand (1,000) phones or instruments, or~~  
6 ~~fraction of one thousand (\$1000), nineteen cents (\$0.19) for~~  
7 ~~each phone or instrument operated or installed; and~~

8 ~~2. On the second one thousand (1,000) or fraction over one~~  
9 ~~thousand (1,000) fifteen cents (\$0.15) for each phone or~~  
10 ~~instrument operated or installed; and~~

11 ~~3. On all over two thousand (2,000), eleven cents (\$0.11) for~~  
12 ~~each phone or instrument operated or installed.~~

13 ~~4. However no such person shall pay less than twenty five~~  
14 ~~dollars (\$25.00) for said license.~~

15 ~~(b) Owners or managers of telephone systems operated or having~~  
16 ~~installed less than one hundred (100) phones or instruments~~  
17 ~~shall not be required to pay a license tax.~~

18 **Section 55. Vending Machines**

19 (c) The following vending machines and lockers are exempt from  
20 the tax provided by this section:

21 . . . .

22 (4) All coin-operated telephones which are otherwise subject  
23 to tax pursuant to Section 51 of this ordinance or are  
24 operated by a pay telephone service provider certified  
25 pursuant to s. 364.3375, Fla. Stat.

26 **Part II.** Ordinance 72-7, The Palm Beach County  
27 Occupational License Tax Ordinance, as amended, is amended by  
28 creating sections 56(a), 56(b), 56(c), 56(d), 56(e), 56(f) of  
29 said Ordinance as follows:

30 **Section 56(a) Artist**

31 Every person engaged in business as an artist shall pay a  
32 license tax based on the maximum number of persons actually  
33 employed, or to be employed in the county during the license  
34 year in the following amounts:

35 **Employees**



1	<u>1-10</u>	<u>\$ 30.00</u>
2	<u>11-20</u>	<u>60.00</u>
3	<u>21 or more</u>	<u>90.00</u>

4 Section 56(b) Auction House

5 For the purpose of carrying on business as an auction house,  
6 there is hereby levied and assessed upon every person, or  
7 association of persons, for each auction house located or  
8 operated within this county by such person, or association of  
9 persons, an annual license tax based on the maximum number of  
10 persons actually employed or to be employed in the county  
11 during the license year in the following amounts:

12 Employees

13	<u>1-10</u>	<u>\$ 30.00</u>
14	<u>11-20</u>	<u>60.00</u>
15	<u>21 or more</u>	<u>90.00</u>

16 Section 56(c) Club, Recreational

17 Every person engaged in the business of operating a club where  
18 persons engage in recreational activities, including but not  
19 limited to country clubs, golf clubs, tennis clubs, aquatic  
20 clubs, and yacht clubs, shall pay an annual license tax in the  
21 sum of twenty-five dollars (\$25.00). This annual license tax  
22 shall be in addition to the annual license tax for any other  
23 category of business for which an annual license tax is  
24 charged and which the club may engage. This section only  
25 pertains to clubs which are open to the public and are not for  
26 the exclusive use of members.

27 Section 56(d) Private Investigator

28 Any person who offers his service to the public either  
29 directly or indirectly as a private investigator for a  
30 consideration shall pay an occupational license in the amount  
31 of thirty dollars (\$30.00).

32 Section 56(e) Wholesale

33 (a) For the privilege of conducting, engaging in and carrying  
34 on the business of a wholesaler, there is hereby levied and



1 assessed upon every person, or association of persons as  
2 herein defined, for each operation located and operated within  
3 this county by such person or association of persons, an  
4 annual license tax based on the maximum number of persons  
5 actually employed or to be employed in the county during the  
6 license year in the following amounts:

7 Employees

8 <u>1-10</u>	<u>\$ 30.00</u>
9 <u>11-20</u>	<u>60.00</u>
10 <u>21 or more</u>	<u>90.00</u>

11 Part III. Ordinance 72-7, The Palm Beach County  
12 Occupational License Tax Ordinance, as amended, is amended by  
13 deleting section 9 of said Ordinance as follows:

14 ~~Section 9. Duty to report~~

15 ~~The collector of such tax shall report to the department of~~  
16 ~~revenue monthly on such forms prescribed and provided by the~~  
17 ~~department the amount of tax received by class and the~~  
18 ~~apportionment of such tax between the local governing~~  
19 ~~authorities within said county.~~

20 Part IV. REPEAL OF LAWS IN CONFLICT

21 All local laws and ordinances applying to the  
22 unincorporated area of Palm Beach County in conflict with any  
23 provision of this ordinance are hereby repealed to the extent  
24 of such conflict.

25 Part V. SEVERABILITY

26 If any section, paragraph, sentence, clause, phrase, or  
27 word of this Ordinance is for any reason held by the Court to  
28 be unconstitutional, inoperative or void, such holding shall  
29 not affect the remainder of this Ordinance.

30 Part VI. INCLUSION IN THE CODE OF LAWS AND ORDINANCES

31 The provisions of this Ordinance shall become and be made  
32 a part of the Code of Laws and Ordinances Relating to Palm  
33 Beach County Government. The Sections of the Ordinance may be  
34 renumbered or relettered to accomplish such, and the word



1 "ordinance" may be changed to "section," "article," or any  
2 other appropriate word.

3 **Part VII. EFFECTIVE DATE**

4 The provisions of this Ordinance shall become effective  
5 upon filing with the Department of State.

6 **APPROVED AND ADOPTED** by the Board of County Commissioners  
7 of Palm Beach County, on the 19th day of September,  
8 1995.



9 **PALM BEACH COUNTY, FLORIDA,**  
10 **BY ITS BOARD OF COUNTY COMMISSIONERS**

11 By [Signature]  
12 **VICE Chair**

13 **APPROVED AS TO FORM AND**  
14 **LEGAL SUFFICIENCY**

15 [Signature]  
16 **COUNTY ATTORNEY**

**DOROTHY H. WILKEN, CLERK**  
**Board of County Commissioners**

By [Signature]  
**DEPUTY CLERK**

17 **EFFECTIVE DATE:** Filed with the Department of State on  
18 the 29th day of September, 1995, at  
19 N/A.M.

STATE OF FLORIDA, COUNTY OF PALM BEACH  
I, DOROTHY H. WILKEN, ex-officio Clerk of the  
Board of County Commissioners certify this to be a  
true and correct copy of the original filed in my office  
on 9/19/95  
DATED at West Palm Beach, FL on 10/10/95  
DOROTHY H. WILKEN, Clerk  
By [Signature] D.C.